

Federal Communications Commission

§ 32.1160

§ 32.103 Balance Sheet accounts for other than regulated-fixed assets to be maintained.

BALANCE SHEET ACCOUNTS

Account title	Class A account	Class B account
Current Assets		
Cash and equivalents:		
Cash and equivalents		1120
Cash	1130	
Special cash deposits	1140	
Working cash advances	1150	
Temporary investments	1160	
Receivables and allowances for doubtful accounts:		
Telecommunications accounts receivable	1180	1180
Accounts receivable allowance—telecommunications	1181	1181
Other accounts receivable	1190	1190
Accounts receivable allowance—other	1191	1191
Notes receivable	1200	1200
Notes receivable allowance	1201	1201
Interest and dividends receivable	1210	1210
Supplies:		
Material and supplies	1220	1220
Prepayments:		
Prepayments		1280
Prepaid rents	1290	
Prepaid taxes	1300	
Prepaid insurance	1310	
Prepaid directory expenses	1320	
Other prepayments	1330	
Other current assets:		
Other current assets	1350	1350
Noncurrent Assets		
Investments:		
Investment in affiliated companies	1401	1401
Investments in nonaffiliated companies	1402	1402
Nonregulated investments	1406	1406
Unamortized debt issuance expense	1407	1407
Sinking funds	1408	1408
Other noncurrent assets	1410	1410
Deferred charges:		
Deferred tax regulatory asset	1437	1437
Deferred maintenance and retirements	1438	1438
Deferred charges	1439	1439
Other:		
Other jurisdictional assets—net	1500	1500

[51 FR 43499, Dec. 2, 1986, as amended at 59 FR 9418, Feb. 28, 1994]

§ 32.1120 Cash and equivalents.

This account shall be used by Class B companies to record assets of the type required of Class A companies in Accounts 1130 through 1160.

§ 32.1130 Cash.

(a) This account shall include the amount of current funds available for use on demand in the hands of financial officers and agents, deposited in banks

or other financial institutions and also funds in transit for which agents have received credit.

(b) Working cash advances shall be included in Account 1150, Working Cash Advances.

§ 32.1140 Special cash deposits.

(a) This account shall include the amount of cash on special deposit, other than in sinking and other special funds provided for elsewhere, to pay dividends, interest, and other debts, when such payments are due one year or less from the date of deposit; the amount of cash deposited to insure the performance of contracts to be performed within one year from date of the deposit; and other cash deposits of a special nature not provided for elsewhere. This account shall include the amount of cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced, and also cash realized from the sale of the company's securities and deposited with trustees to be held until invested in physical property of the company or for disbursement when the purposes for which the securities were sold are accomplished.

(b) Cash on deposit in special accounts where the funds are available for the current requirements of the company shall be included in Account 1130, Cash.

(c) Cash on special deposit to be held for more than one year from the date of deposit shall be included in Account 1410, Other Noncurrent Assets.

§ 32.1150 Working cash advances.

This account shall include the amount of cash advanced to officers, agents, employees, and others as petty cash or working funds from which expenditures are to be made and accounted for.

§ 32.1160 Temporary investments.

(a) This account shall include the cost of current securities acquired for the purpose of temporarily investing cash, such as time drafts receivable and time loans, bankers' acceptances, United States Treasury certificates, marketable securities, and other similar investments of a temporary character.